



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID
TO OTHER STATES**

1999
FORM
MO-CR

Enclosure Sequence No. 1040-03

DLN

INSTRUCTIONS

- Only residents of Missouri may use this form. See instructions on reverse side.
- **You and your spouse must each use a separate Form MO-CR.**
- **Enclose a copy of your income tax return for each state. (CREDIT WILL NOT BE ALLOWED UNLESS OTHER STATE'S RETURN IS ENCLOSED.)**
- Enclose Form MO-CR with Form MO-1040 or Form MO-1040C.

CLAIMANT'S NAME		SOCIAL SECURITY NO.	
1. Resident claimant's total adjusted gross income (from Form MO-1040, Line 5Y or 5S or Form MO-1040C, Line 3)		1	00
2. Resident claimant's Missouri income tax (from Form MO-1040, Line 23Y or 23S or Form MO-1040C, Line 14)		2	00
COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID AN INCOME TAX. USE TWO LETTER ABBREVIATION FOR STATE (see table on back). ▶		STATE OF:	STATE OF:
3. Wages and commissions	00	3	00
4. Other (describe nature)	00	4	00
5. Other (describe nature)	00	5	00
6. Total — add Lines 3, 4 and 5	00	6	00
7. Less: related adjustments (from Federal Form 1040A, Line 17 OR Federal Form 1040, Line 32) .	00	7	00
8. Net amounts — subtract Line 7 from Line 6	00	8	00
9. Percentage of your income taxed by other state — divide Line 8 by Line 1	%	9	%
10. Maximum credit — multiply Line 2 by percentage on Line 9	00	10	00
11. Income tax you paid to other state on the income from Line 8 above (see instructions) (this is not tax withheld) . The income tax is reduced by all credits, except withholding and estimated tax .	00	11	00
12. Credit — enter the smaller amount of Line 10 or Line 11	00	12	00
13. Total credit (total of amounts for each state on Line 12). Enter here and on Form MO-1040, Page 2, Line 24 or Form MO-1040C, Line 15	TOTAL	13	00

MO 860-1095 (11-99)

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INSTRUCTIONS FOR FORM MO-CR

This form may be used by a resident individual, resident estate or resident trust. A resident individual also includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 23 or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — On Line 2 enter the amount from Line 23Y or 23S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–5 — Enter on Lines 3 to 5 the income on which you were required to pay a state income tax to another state, **and which is also subject to Missouri income tax.**

Line 6 — Add Lines 3, 4, and 5 and enter the total on Line 6.

Line 7 — Enter on Line 7 any adjustments to income from Federal Form 1040A, Line 17 or Federal Form 1040, Line 32 or which were related to the income reported on Lines 3, 4 or 5. **Do not complete a column for Missouri income.**

AL—Alabama	CT—Connecticut	HI—Hawaii
AK—Alaska	DC—District of Columbia	ID—Idaho
AZ—Arizona	DE—Delaware	IL—Illinois
AR—Arkansas	FL—Florida	IN—Indiana
CA—California	GA—Georgia	IA—Iowa
CO—Colorado	KS—Kansas	MA—Massachusetts

Two Letter Abbreviations for States

KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

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Line 8 — Subtract Line 7 from Line 6 and enter the difference on Line 8.

Line 9 — Divide Line 8 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 9.

Line 10 — Multiply Line 2 by percentage on Line 9 and enter amount on Line 10.

Line 11 — Enter on Line 11 the income tax that you actually paid (**not the amount withheld**) to the other state. If both you and spouse paid income tax to another state on a joint or combined return, each must claim his or her own portion of the tax paid to the other state. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments. **You and your spouse must complete a separate Form MO-CR.**

Line 12 — Enter on Line 12 the smaller amount of Line 10 or Line 11. Your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income.

Line 13 — Enter total credit from all states on Line 13 and on Form MO-1040, Line 24 or Form MO-1040C, Line 15, and complete your return.

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MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

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